

SENATE BILL 2498

By Henry

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 3, Part 15 and Section 67-6-329, relative to petroleum tax refunds on certain pre-mixed fuel and application of the sales tax to such fuels.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 3, Part 15, is amended by adding the following as a new, appropriately designated section:

(a) Any manufacturer who shall use any taxable gasoline, on which the gasoline tax has been paid, in the manufacture of a pre-mixed engine fuel containing gasoline and oil, sold in containers of one gallon or less and produced for use in two-cycle engines and not for use in the propulsion of an aircraft, vessel or other vehicle, shall be entitled to a refund of gasoline tax paid under § 67-3-1301 except one cent (1¢) per gallon; but there shall be no refund of the special privilege tax on gasoline tax imposed under § 67-3-1303 or the environmental assurance fee on gasoline imposed under § 67-3-1304.

(b) The claim for refund filed pursuant to this section may be filed at the end of each calendar quarter but no later than one (1) year from the date of the last purchase represented in the claim. The minimum amount of such claim is two hundred fifty dollars (\$250). Supporting documentation shall be submitted with the claim as the commissioner may require. If the minimum is not met in one quarter, then the claim

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amount can be carried over to and used in subsequent quarters, but not for longer than a total period of two (2) years.

SECTION 2. Tennessee Code Annotated, Section 67-6-329(a)(1), is amended by deleting the period at the end of the first sentence and inserting the following punctuation and language:

; except that pre-mixed engine fuel containing gasoline and oil, produced for use in two-cycle engines and not for use in the propulsion of an aircraft, vessel or any other vehicle, that is sold in containers of one gallon or less, is not exempted from the tax imposed by this chapter.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.